

## BUDGET JUSTIFICATION SAMPLE

NOTE: THIS BUDGET JUSTIFICATION SAMPLE IS PROVIDED TO GIVE THE AGENCY AN INDICATION OF THE DETAIL AND FORMAT REQUIRED TO JUSTIFY PROPOSED BUDGET FIGURES.

Youth Services Agency  
BUDGET JUSTIFICATION  
July 1, 1999 to June 30, 2000

Note: Personnel shall not work more than 40 hours per week.

When using semi-monthly pay periods, please place notation that position will not be working in excess of 40 hours per week if employee is a full-time employee. The number of hours specified in the range is to allow for those pay periods which will have more number of days in the pay period.

### A. PERSONNEL

The following salaries, percents of time/# of hours per day periods, and # of pay periods are for ILLUSTRATION ONLY. Please use a method which will closely reflect how your agency monitors its Personnel.

1. Position Title

\$3,000 paid monthly x 100% x 12 pay periods \$36,000

This position will coordinate the project for Youth Services Agency. Responsibilities include overall planning supervision, development, training, report writing, fiscal and general coordination of project. Approves budget, invoices, ensures timely progress on grant obligations, and other duties as required.

Responsible for Objective 1,2,3,4 and 5.

2. Position Title

\$2,000 paid monthly x 100 % x 12 pay periods \$24,000

Develops and implements educational program on teenage pregnancy prevention.

Responsible for Objectives 2 and 3.

3. Position Title

\$2,000 paid monthly x 50% x 12 pay periods \$12,000

Conducts intake of program participants, provides referrals, transports participants to needed services.

Responsible for Objective 4.

**B. FRINGE BENEFITS:** At approximately 20% of Total Salaries \$14,400

Fringe Benefits include the following: FICA, State Unemployment, State Disability Insurance, Worker's Compensation, health insurance benefits. Fringe Benefits also represent regular compensation (based on the percent of time on this project) paid to employees for vacation, sick leave, jury duty, military training, etc.

**C. TOTAL PERSONNEL COSTS** \$86,400

**D. OPERATING EXPENSES**

1. General Expenses: \$ 7,044
- a. Office Supplies  
Pens, pencils, paper, etc. approximately \$100 per month x 12 months = \$1,200.
  - b. Communications  
Includes installation and monthly costs related to the telephone system and FAX services, estimated at approximate \$352 per month x 12 months = 4,224.
  - c. Postage  
Includes expenses for postage costs for general correspondence, estimated at approximately \$35 per month x 12 months = \$420.
  - d. Duplicating  
Includes expenses for internal, routine duplicating costs for correspondence, estimated at approximately \$100 per month x 12 months = \$1,200.
2. Space Rent/Lease: \$ 3,000  
(250 sq ft x \$1.00 per sq ft x 12 mos.) = \$3,000.  
Space cost for program staff.
3. Equipment Rental: \$ 1,200  
Two (2) IBM compatible computer at \$100 per month x 12 months = \$1,200.
4. Audit: \$ 2,500  
Cost of an independent financial audit \$2,500.
- TOTAL OPERATING EXPENSES** \$13,744

**E. EQUIPMENT PURCHASES** \$ 1,200

The agency needs to purchases the following equipment to be used in producing program reports, educational handouts and other materials.

<u>Quantity</u>	<u>Description</u>	<u>Approx. Unit Price</u>	<u>Total</u>
2	Laser Printer	\$600	\$1,200

**F. TRAVEL AND PER DIEM (at State DPA Rates)** \$ 2,500

Program Staff

Includes travel and per diem expenses in accordance with current State DPA rates (local travel reimbursed at 31 cents per mile). Approximately 400-425 miles per month x 31¢ per mile x 12 months = \$1,500

Travel to State CCG Conference and Regional Meetings for 2 staff = \$1,000

**G. SUBCONTRACTS/CONSULTANTS**

- |   |                 |
|---|-----------------|
| 1. Consultant Services (not to exceed \$350 per 8 hr day)   | \$ 2,800        |
| A consultant agreement with Dr. XYZ to conduct focus groups and modify curriculum (Objective 3). \$350 per day x 8 days = \$2,800       |                 |
| 2. Contract   | \$20,000        |
| A subcontract with XYZ Mentoring Agency to provide mentoring services to program participants (detailed budget attached). (Objective 5) |                 |
| <b>TOTAL SUBCONTRACTS/CONSULTANTS</b>   | <b>\$22,800</b> |

**H. OTHER COSTS**

- |  |                 |
|--|-----------------|
| 1. Training  | \$ 1,000        |
| a. Agency Staff Development: Includes registration costs and fees for meetings and conferences to be attended by program staff. Specific events undetermined at this time. Estimated budget amount is \$1,000.           |                 |
| 2. Educational Materials   | \$ 2,000        |
| Curriculum, books, videos, and other materials for educational programs relating to teenage pregnancy prevention.  |                 |
| 3. Transportation  | \$ 2,688        |
| Includes all costs to transport program participants to agency for participation in educational programs. \$100 of bus tokens per month x 12 months = \$1,200; 400 miles per month x 31¢ per mile x 12 months = \$1,488. |                 |
| 4. Subcontract Administration  | \$ 1,000        |
| 5% of \$20,000 subcontract to cover administration support.  |                 |
| <b>TOTAL OTHER COSTS</b>   | <b>\$ 6,688</b> |

**I. INDIRECT COST: Maximum 10% of Total Personnel. \$ 8,640**

Indirect costs include administrative expenses (Executive Director, Administrative Assistant, Bookkeeper and payroll services), utilities, building and equipment maintenance, janitorial services, insurance costs and audit expense.

**J. TOTAL PROJECT COSTS \$141,972**